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PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 28th November, 2017

No. G.S.R.57/P.A.5/2017/S.164/Amd.(7)/2017.-In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Seventh Amendment) Rules, 2017.
(2) They shall come into force on and with effect from the 15th day of November, 2017.
2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),-

in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-

“Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E), dated the 27th October, 2017.”.

3. In the said rules, in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted.
4. In the said rules, after rule 97, the following rule shall be inserted, namely:-

“97A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said

notice, order or certificate in such Forms as appended to these rules.”.

5. In the said rules, after rule 107, the following rule shall be inserted, namely:-

“107A. Manual filing and processing.—Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”.

6. In the said rules, after rule 109, the following rule shall be inserted, namely:-

“109A. Appointment of Appellate Authority-(1)Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

- (a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
 - (b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner of State Tax or State Tax Officer,
within three months from the date on which the said decision or order is communicated to such person.
- (2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to –
- (a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
 - (b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner of State Tax or the State Tax Officer,
within six months from the date of communication of the said decision or order.”.

7. In the said rules, in rule 124, -

- (a) in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that the Central Government with the approval of the

Chairperson of the Council may terminate the appointment of the Chairman at any time.”; and

(b) in sub-rule (5), for the second proviso, the following proviso shall be substituted, namely: -

“Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.”.

8. In the said rules, after the **“FORM GST RFD-01”**, the following forms shall be inserted, namely:-

“FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN/Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>						
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State/UT tax						
		Integrated tax						
		Cess						
		Total						
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	ITC accumulated due to inverted tax structure[under clause (ii) of first proviso to section 54(3)]					

	(e)	On account of supplies made to SEZ unit/ SEZ developer(with payment of tax)
	(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
	(g)	Recipient of deemed export

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(l)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

FORM-GST-RFD-01 B

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

1.	ARN	
2.	GSTIN / Temporary ID	
3.	Legal Name	
4.	Filing Date	
5.	Reason of Refund	
6.	Financial Year	
7.	Month	
8.	Order No.:	
9.	Order issuance Date:	
10.	Payment Advice No.:	
11.	Payment Advice Date:	
12.	Refund Issued To :	Drop down: Taxpayer / Consumer Welfare Fund
13.	Issued by:	
14.	Remarks:	
15.	Type of Order	Drop Down: RFD- 04/ 06/ 07 (Part A)
16.	Details of Refund Amount (As per the manually issued Order):	

Descripti on	Integrated Tax						Central Tax						State/ UT tax						Cess					
	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refund amount claimed																								
b. Refund Sanctio ned on provisio nal basis																								
c. Remaini ng Amount																								
d. Refund amount in- admissi ble																								
e. Gross amount to be paid																								
f. Interest (if any)																								

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 28th November, 2017

No. S.O.90/P.A.5/2017/S.148/2017.-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both on and with effect from 15th day of November, 2017.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31st December, 2017
2	October - December, 2017	15th February, 2018
3	January - March, 2018	30th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 28th November, 2017

No. S.O.91/P.A.5/2017/S.128/2017.-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to waive the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 28th November, 2017

No. S.O.92/P.A.5/2017/S.23/2017.-In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act, on and with effect from 15th day of November, 2017:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of “special category States” as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 28th November, 2017

No. S.O.93/P.A.5/2017/S.148/2017.-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of notification No.S.O.83/P.A.5/2017/Ss.10, 12, 14 and 148/2017, dated the 1st November, 2017 published in the Punjab Government Gazette (Extraordinary), Part III, dated the 7th November, 2017, except as respects things done or omitted to be done before such supersession, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act, on and with effect from 15th day of November, 2017.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 29th November, 2017

No. S.O.94/P.A.5/2017/S.11/2017.- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.37/P.A.5/2017/S.11/2017, dated the 30th June 2017, published in the Punjab Government Gazette (Extraordinary) Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification,-

(i) in the Table,-

(a) after serial number 9 and the entries relating thereto, the following shall be inserted on and with effect from 22nd August, 2017,namely:-

(1)	(2)	(3)	(4)	(5)
“9A	Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.”;

(b) for serial number 9B and entries relating thereto the following serial numbers and entries shall be substituted on and with effect from 29th September, 2017, namely:-

(1)	(2)	(3)	(4)	(5)
“9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries)	Nil	Nil.”;

(c) after serial number 9B and the entries relating thereto, the following shall be inserted on and with effect from 13th October, 2017, namely :-

(1)	(2)	(3)	(4)	(5)
"9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil";

(d) after serial number 11 and the entries relating thereto, the following shall be inserted on and with effect from 22nd August, 2017, namely:-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";

(e) against serial number 35, in column (3),-

(A) in item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)" shall be substituted on and with effect from 22nd August, 2017;

(B) in item (j), for the words "National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)", the words, brackets and letters "Pradhan Mantri Fasal Bima

Yojana (PMFBY)” shall be substituted on and with effect from 22nd August, 2017;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted on and with effect from 22nd August, 2017, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 29th November, 2017

No. S.O.95/P.A.5/2017/S.9/2017.-In exercise of the powers conferred by sub-section (5) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment on and with effect from 22nd August, 2017 in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.21/P.A.5/2017/S.9/2017 dated the 30th June 2017, published in the Punjab Government Gazette (Extraordinary) Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the first paragraph, after clause (ii), the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Act.”.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 29th November, 2017

No.S.O.96/P.A.5/2017/Ss. 9, 11, 15 and 16/2017.-In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment on and with effect from 22nd August, 2017 in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary) Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table,-

(i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Punjab Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -		
(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);	6	-

-
- (b) canal, dam or other irrigation works;
 - (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.
-

(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Punjab Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, :-

- | | |
|--|-------------------|
| <ul style="list-style-type: none"> (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawahar Lal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; (c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers; (d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased. | <p>6</p> <p>-</p> |
|--|-------------------|
-

(v) Composite supply of works contract as defined in clause (119) of section 2 of the Punjab Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-

- (a) railways, excluding monorail and metro;
- (b) a single residential unit otherwise than as a part of a residential complex;
- (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;
- (d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-
 - (1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;
 - (2) any housing scheme of a State Government;
- (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or
- (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.

(vi) Construction services other than (i), (ii), (iii),

(iv) and (v) above. 9 -”;

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	6	Or -”;

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	6	Or Provided that the goods transport agency opting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.”;

(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying

	the service has not been taken
	[Please refer to <i>Explanation</i> no. (iv)]
	Or
6	-”;

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		Or
	6	Provided that the goods transport agency opting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.”;

(vi) against serial number 26,-

(a) in column (3), in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(B) the *Explanation* shall be omitted;

(b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

	(3)	(4)	(5)
“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to-			
(a) printing of newspapers;	2.5	-	
(b) printing of books (including Braille books), journals and periodicals.			
“(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-”;	

(vii) for serial number 27 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“27	Heading	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
	9989	(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-”;

(viii) against serial number 34, in column (3) in item (i), after the word “drama”, the words “or planetarium” shall be inserted.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 29th November, 2017

No. S.O.97/P.A.5/2017/S.9/2017.-In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment on and with effect from 22nd August, 2017 in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.35/P.A.5/S.9/2017,dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary) Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)”, the words and figure “, who has not paid state tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.